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**IN THE SPECIFICATION:**

The specification has been amended as follows:

**Please replace the paragraph beginning at page 1, line 9, with the following rewritten paragraph:**

A1  
As a construction machine performing an excavating and loading operation, there is a wheel loader having a bucket in a front portion of a vehicle and mainly excavating a loaded object such as crushed stones and rocks, earth and sand, or the like by the bucket so as to load on a dump truck or the like. Fig. 10 shows a side elevation view of the wheel loader.

**Please replace the paragraph bridging pages 1 and 2 (line 16, page 1 through line 4, page 2), with the following rewritten paragraph:**

A2  
In Fig. 10, a wheel loader 1 is provided with a working unit 5 having a boom 3 attached to a front portion of a travelable vehicle body 2 in such a manner as to freely move in a vertical direction, and a bucket 4 pivoted to a front end portion of boom 3 in such a manner as to freely rotate in a vertical direction. The boom 3 and the bucket 4 are operated by operating levers (not shown) provided within an operating room 7 mounted on the vehicle body 2. At a time of excavating a loaded object 6 so as to load on the bucket, the boom operation and the bucket operation are alternately performed while forward moving the vehicle toward a heap of the loaded object 6. In this case, rotating the bucket 4 around a pin 8 in a clockwise direction in Fig. 10 is called a tilting operation.

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Please replace the paragraph bridging pages 20 and 21 (line 25, page 20 through line 11, page 21), with the following rewritten paragraph:

Fig. 1 shows a side elevational view of a working unit 5 of a wheel loader 1. A base end portion of a boom 3 is rotatably attached to a vehicle body 2 by a pin 7, and the vehicle body 2 and the boom 3 are connected to a boom cylinder 10. When the boom cylinder 10 is extended, the boom 3 is rotated around the pin 7 so as to be ascended, and when the boom cylinder 10 is compressed, the boom 3 is descended. Further, a bucket 4 is rotatably attached to a front end portion of the boom 3 by a pin 8, and the bucket 4 and the boom 3 are connected via a link 9 by a bucket cylinder 11. When the bucket cylinder 11 is extended, the bucket 4 is titled, and when the bucket cylinder 11 is compressed, the bucket 4 is dumped.

Please replace the paragraph beginning at page 22, line 4, with the following rewritten paragraph:

The boom control valve 13 is a four position switching valve having an A (boom ascending) position, a B (neutral) position, a C (boom descending) position and a D (floating) position, and the bucket control valve 14 is a three position switching valve having an E (tilt) position, an F (neutral) position and a G (dump) position.

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**Please replace the paragraph beginning at page 22, line 10, with the following rewritten paragraph:**

A<sup>5</sup> Pilot pressure receiving portions of the boom control valve 13 and the bucket control valve 14 are respectively connected to a pilot pump 15 via an electromagnetic proportional command valve 20. The electromagnetic proportional command valve 20 is constituted by a boom descending command valve 21, a boom ascending command valve 22, a bucket dump command valve 23 and a bucket tilt command valve 24.

**Please replace the paragraph bridging pages 22 and 23 (line 27, page 22 through line 5, page 23), with the following rewritten paragraph:**

A<sup>6</sup> A boom lever operating amount detector 31 detecting a boom lever operating amount  $E_m$  is attached to a boom lever 30. Further, a bucket lever operating amount detector 33 detecting a bucket lever operating amount  $E_t$  is attached to a bucket lever 32. Detecting signals of the respective detectors 31 and 33 are input to the controller 25.

**Please replace the paragraph beginning at page 30, line 24, with the following rewritten paragraph:**

A<sup>7</sup> (4) A tilt number  $N_t$  is larger than a predetermined tilt number threshold  $N_{tm}$ .